

**PROCEEDINGS BEFORE THE
WASHINGTON STATE
BOARD OF ACCOUNTANCY**

In the Matter of the Certified Public
Accountant (CPA) Certificate and/or
License(s) to practice as a CPA of:

Dennis L. Duban

Respondent.

Board Order: ACB – 1359

STIPULATED AGREEMENT and ORDER OF
ASSURANCES

The Washington State Board of Accountancy (Board) and Dennis L. Duban (Respondent)
stipulate and agree as follows:

Section 1: CAUSE(S) of ACTION

- 1.1 The following matter was brought to the attention of the Executive Director when Respondent self-reported his guilty plea entered in district court.
- 1.2 On September 15, 2010, Respondent pled guilty in U.S. District Court of Hawaii to Conspiracy to Defraud the Internal Revenue Service, and Preparation of a False Tax Return. Respondent was sentenced with twenty-four (24) months imprisonment and a fine of \$31,000.
- 1.3 The Executive Director evaluated the specifics of the complaint, opened an investigation, and has concluded that sufficient evidence exists to support and issue a statement of charge against Respondent. A statement of charge was issued on February 12, 2013.
- 1.4 Respondent's CPA license expired and he applied to renew his license on April 24, 2013. On March 6, 2014, Respondent's renewal for his CPA license was denied by staff, and Respondent did not appeal the decision.

1.5 The Executive Director alleges the conduct of Respondent is in violation of:

1.5.1 RCW 18.04.295(5) proscribes that the Board shall have power to impose discipline for conviction of a crime or any act constituting a crime under the laws of this state, or federal law.

1.5.2 WAC 4-30-142(8) that any state or federal criminal conviction or commission of any act constituting a crime under the laws of this state, or of another state, or of the United States, as the basis for discipline.

Section 2: Procedural Stipulations

- 2.1 Respondent understands that the Executive Director has been delegated authority to issue a statement of charge in this matter and proceed to an adjudicative proceeding.
- 2.2 In order to facilitate resolution of this matter in accordance with the legislative intent endorsed by RCW 34.05.060, the Executive Director and Respondent have negotiated the terms of this Stipulated Agreement and Order of Assurances (Order), subject to concurrence of a consulting Board member, prior to submission to the Board for acceptance and entry of the terms of the proposed agreement.
- 2.3 Respondent understands that this Order is not binding unless it is approved by the Board.
- 2.4 Respondent understands that Respondent has the right to defend against a statement of charge by requesting an adjudicative proceeding before the Board and present evidence on Respondent's behalf.
- 2.5 Respondent understands that the Board has the power and authority to deny, suspend, revoke, or refuse to renew Respondent's certified public accountant certificate or any

individual license to practice public accounting as a certified public accountant in Washington State and may impose a fine plus the reimbursement of the Board's costs and legal fees in bringing charges or impose conditions precedent to the renewal of the certificate or license, or impose full restitution to injured parties.

- 2.6 Upon acceptance by the Board and entry of this Order, Respondent voluntarily waives the right to an adjudicative proceeding before the Board and all other rights which may be accorded to Respondent by the Administrative Procedures Act, chapter 34.05 RCW, and the laws of Washington State, including the right to petition the courts for judicial review.
- 2.7 Should this Order be rejected by the Board, and the Executive Director proceeds to issue a statement of charge, Respondent waives any objection to the participation of any members of the Board at a hearing on this matter, other than the consulting Board member in this proceeding.

Section 3: Stipulated Facts

- 3.1 Respondent, Dennis L. Duban, has held a valid Certified Public Accountant (CPA) certificate (No. 15760) and individual license to practice public accounting in the state of Washington at all times material hereto.
- 3.2 RCW 18.04.295, RCW 18.04.345, WAC 4-30-142 define prohibited acts and outline the Board's authority to impose discipline for violations of the Public Accountancy Act or failure to comply with Board Rules.
- 3.3 RCW 18.04.370 authorizes the Board to elect to enter into a Stipulated Agreement and Order of Assurances with persons who have not previously been found to have violated the provisions of Chapter 18.04 RCW.

Section 4: Conclusions of Law

- 4.1 The Board has jurisdiction over the subject matter herein.
- 4.2 If proven, Respondent's alleged conduct would constitute cause for discipline by the Board under RCW 18.04 and Title 4 WAC for violations of the Public Accountancy Act and Board Rules.

Section 5: Joint and Mutual Considerations

The Board and Respondent wish to expedite the resolution of this matter by means of this Order and do not desire to proceed to a formal adjudicative proceeding.


- 5.1 In consideration of Respondent's cooperation and interest in resolving this matter without an adjudicative hearing, the Executive Director of the Board agrees to withdraw the statement of charge, dated February 12, 2013.
- 5.2 In consideration of the Executive Director withdrawing the statement of charge, the Respondent agrees to the following:
 - 5.2.1 Respondent will voluntarily surrender his certificate and Washington state CPA license, and not reapply for his Washington state CPA license, or conduct any activities that constitute those of a CPA or to hold himself out as a CPA to the public in the State of Washington during the terms of this Order.
 - 5.2.2 If, after a period of five (5) years, and Respondent has complied with this Order, he may petition and appear before the Board for reinstatement of his Washington state CPA license. The Board is under no obligation to reinstate his license, but may do so in its discretion.

- 5.2.3 If Respondent violates the term of this Order within the five (5) year period specified in 5.2.2, the Board reserves the right to take further action related to this action, in addition to other remedies provided by law, including payment of a fifteen thousand dollar (\$15,000) fine, reimburse the Board's investigative costs of two thousand dollars (\$2,000), and reimburse the Board's legal costs and expenses of seven hundred fifty dollars (\$750).
- 5.3 The Public Records Act establishes a strong mandate in favor of the disclosure of public records. The terms of this Order will be maintained by the agency as a public record in accordance with the Public Records Act, chapter 42.56 RCW.
- 5.4 The Board will publish this Order in certain other public forums such as providing notification to periodicals, the media, or newspapers. The Board advises any person whose records are the subject of a public records request the opportunity to file a motion in an appropriate Superior Court to contest disclosure of such records.
- 5.5 Any and all costs involved in complying with this order shall be borne by Respondent.
- 5.6 Nothing in this order precludes the Board from exercising its authority and responsibilities under chapter 18.04 RCW or Title 4 WAC. Any violations of chapter 18.04 RCW, Title 4 WAC or this Order constitute grounds for denying, suspending, revoking, or refusing to renew Respondent's certificate and/or license(s).
- 5.7 The terms of this Order apply to and resolve only the violations referred to herein.

I, Dennis L. Duban, certify that I have read this agreement in its entirety, and fully understand and agree to all of it. I understand that this Order will be presented to the Board on


my behalf without me being present. If the Board accepts this Stipulated Agreement and Order of Assurances, I understand that I will receive a signed copy.

Signed this 29th day of November ¹⁴ 20XX.


Dennis L. Duban
Respondent

Section 6: Acceptance & Entry

Pursuant to the approval of the form and terms of the settlement agreement by a quorum of the eligible voting members of the Board, this Stipulated Agreement and Order of Assurances is accepted and entered by the Washington State Board of Accountancy this 11th day of December 2014.


Emily Rollins, CPA, Board Chair,
Washington State Board of Accountancy